

#### ABSTRACT OF THE DISCLOSURE

A technique capable of forming plural elements forming a high frequency device in one chip is provided by forming resistor element and the lower electrode of a capacitor element from one identical polycrystal silicon film over a substrate, forming the gate electrode of a power MISFET, the upper electrode of the capacitor element, the gate electrode of an n-channel type MISFET and the gate electrode of a p-channel type MISFET from an identical polycrystal silicon film different from the polycrystal silicon film described above and a WSi film, forming a capacitor element having an wiring formed on a silicon oxide film deposited over the substrate as a lower electrode and an wiring formed on the silicon oxide film as the upper electrode in the region MIN, forming a spiral coil comprising an wiring in a region IND using an aluminum alloy film identical with that deposited on a silicon oxide film deposited on the silicon oxide film, and forming a bonding pad comprising an wiring in a region PAD.